



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF WHITEWATER

Principal Office: 312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WHITEWATER**Utility Address:** 312 W WHITEWATER ST

P.O. BOX 690

WHITEWATER, WI 53190

When was utility organized? 12/30/1912**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Utility employee in charge of correspondence concerning this report:

Name: MR DOUG SAUBERT**Title:** FINANCE DIRECTOR**Office Address:**

312 W WHITEWATER ST

P.O. BOX 690

WHITEWATER, WI 53190

Telephone: (262) 473 - 0580 EXT 180**Fax Number:** (262) 473 - 0589**E-mail Address:** dsaubert@ci.whitewater.wi.us

President, chairman, or head of utility commission/board or committee:

Name: KIM HIXSON**Title:** COUNCIL PRESIDENT**Office Address:**

312 WEST WHITEWATER

P.O. BOX 690

WHITEWATER, WI 53190

Telephone: (262) 473 - 0580 EXT 180**Fax Number:** (262) 473 - 0589**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/3/2006

Period covered by most recent audit: JANUARY THRU DECEMBER.2005

Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name: MR DEAN R FISCHER

Title: PUBLIC WORKS DIRECTOR

Office Address: CITY OF WHITEWATER

312 W. WHITEWATER

P.O. BOX 178

WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 240

Fax Number: (262) 473 - 0509

E-mail Address: dfischer@ci.whitewater.wi.us

Name: MR KEVIN BRUNNER

Title: CITY MANAGER

Office Address: CITY OF WHITEWATER

312 W. WHITEWATER

P.O. BOX 178

WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 200

Fax Number: (262) 473 - 0509

E-mail Address: kbrunner@ci.whitewater.wi.

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. RICK LEIN**Title:** WATER SUPERINTENDENT**Office Address:**312 W. WHITEWATER ST.
P.O. BOX 178
WHITEWATER, WI 53190**Telephone:** (262) 473 - 0543 EXT**Fax Number:** () -**E-mail Address:****Name:** MS THERESA A LEE**Title:** CITY TREASURER**Office Address:** CITY OF WHITEWATER312 W. WHITEWATER
P.O. BOX 690
WHITEWATER, WI 53190**Telephone:** (262) 473 - 0580 EXT 182

Name of utility commission/committee: WHITEWATER CITY COUNCIL**Fax Number:** (262) 473 - 0589

Names of members of utility commission/committee:MS JAN BILGEN CRAGGS, COUNCIL MEMBER-DISTRICT 3
MR KIM HIXSON, COUNCIL MEMBER-DISTRICT 4
MRS MARILYN KIENBAUM, COUNCIL MEMBER-AT LARGE
MR CRAIG STAUFFER, COUNCIL MEMBER-DISTRICT 1
MR JIM STEWART, COUNCIL MEMBER-AT LARGE
MR GREG TORRES, COUNCIL MEMBER-DISTRICT 5
MR PETER USELMAN, COUNCIL MEMBER-DISTRICT 2

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: VIRCHOW,KRAUSE & CO

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Contact Person: MR AARON WORTHMAN

Title:

Telephone: (608) 240 - 2412

Fax Number: (608) 240 - 8532

E-mail Address: aworthman@virchowkrause.com

Contract/Agreement beginning-ending dates: 1/1/2004 1/1/2006

Provide a brief description of the nature of Contract Operations being provided:

PROVIDES ANNUAL UTILITY AUDIT SERVICES

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,414,644	1,237,820	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	586,009	631,480	2
Depreciation Expense (403)	162,636	161,705	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	211,174	209,228	5
Total Operating Expenses	959,819	1,002,413	
Net Operating Income	454,825	235,407	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	454,825	235,407	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	26,410	11,323	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	240,068	563,458	11
Total Other Income	266,478	574,781	
Total Income	721,303	810,188	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(50,991)	(50,991)	12
Other Income Deductions (426)	134,773	127,933	13
Total Miscellaneous Income Deductions	83,782	76,942	
Income Before Interest Charges	637,521	733,246	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	133,115	142,095	14
Amortization of Debt Discount and Expense (428)	20,180	21,542	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	153,295	163,637	
Net Income	484,226	569,609	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,342,181	5,772,572	20
Balance Transferred from Income (433)	484,226	569,609	21
Miscellaneous Credits to Surplus (434)	0	4,106,140	22
Miscellaneous Debits to Surplus--Debit (435)	0	4,106,140	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,826,407	6,342,181	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,414,644		1,414,644	1
Total (Acct. 400):	1,414,644	0	1,414,644	
Operation and Maintenance Expense (401-402):				
Derived	586,009		586,009	2
Total (Acct. 401-402):	586,009	0	586,009	
Depreciation Expense (403):				
Derived	162,636		162,636	3
Total (Acct. 403):	162,636	0	162,636	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	211,174		211,174	5
Total (Acct. 408):	211,174	0	211,174	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	454,825	0	454,825	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

INTEREST INCOME-610.47419.61	26,410		26,410	9
Total (Acct. 417):	26,410	0	26,410	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NONE	0	0	0 11
Total (Acct. 419):	0	0	0
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		240,068	240,068 12
NONE	0	0	0 13
Total (Acct. 421):	0	240,068	240,068
TOTAL OTHER INCOME:	26,410	240,068	266,478

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(50,991)		(50,991) 14
NONE	0	0	0 15
Total (Acct. 425):	(50,991)	0	(50,991)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		134,773	134,773 16
NONE	0	0	0 17
Total (Acct. 426):	0	134,773	134,773
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(50,991)	134,773	83,782

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	133,115		133,115 18
Total (Acct. 427):	133,115	0	133,115
Amortization of Debt Discount and Expense (428):			
610.61950.630	20,180		20,180 19
Total (Acct. 428):	20,180	0	20,180
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	153,295	0	153,295
NET INCOME:	378,931	105,295	484,226
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,748,922	4,593,259	6,342,181 24
Total (Acct. 216):	1,748,922	4,593,259	6,342,181
Balance Transferred from Income (433):			
Derived	378,931	105,295	484,226 25
Total (Acct. 433):	378,931	105,295	484,226
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,127,853	4,698,554	6,826,407

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,414,644	0	0	0	1,414,644	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,414,644	0	0	0	1,414,644	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	252,311		252,311	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	252,311	0	252,311	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	5.6	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,059,076	12,801,669	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,130,427	2,827,543	2
Net Utility Plant	9,928,649	9,974,126	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	58,761	67,983	6
Special Funds (125)	449,513	427,575	7
Total Other Property and Investments	508,274	495,558	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	15,220	2,914	8
Temporary Cash Investments (132)	356,884	95,617	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	291,758	288,745	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	89,654	70,447	14
Materials and Supplies (150)	17,700	18,110	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,075	3,075	17
Total Current and Accrued Assets	774,291	478,908	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	103,565	123,745	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	103,565	123,745	
Total Assets and Other Debits	11,314,779	11,072,337	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	928,998	928,998	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	6,826,407	6,342,181	23
Total Proprietary Capital	7,755,405	7,271,179	
LONG-TERM DEBT			
Bonds (221)	2,525,000	2,715,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,525,000	2,715,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,671	9,374	28
Payables to Municipality (233)	6,805	7,090	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	31,600	33,900	32
Other Current and Accrued Liabilities (238)	66,453	66,958	33
Total Current and Accrued Liabilities	116,529	117,322	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	917,845	968,836	36
Total Deferred Credits	917,845	968,836	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,314,779	11,072,337	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	12,801,669	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,993,318	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,065,758	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)	0				5
Utility Plant Leased to Others (104)	0				6
Property Held for Future Use (105)	0				7
Completed Construction not Classified (106)	0				8
Construction Work in Progress (107)	0				9
Utility Plant Acquisition Adjustments (108)	0				10
Other Utility Plant Adjustments (109)	0				11
Total Utility Plant	13,059,076	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,757,708	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,372,719	0	0	0	13
Total Accumulated Provision	3,130,427	0	0	0	
Net Utility Plant	9,928,649	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,589,597				1,589,597	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	162,636				162,636	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,390				8,390	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage					0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	171,026	0	0	0	171,026	16
Debits during year						17
Book cost of plant retired	2,915				2,915	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	2,915	0	0	0	2,915	25
Balance end of year (110.1)	1,757,708	0	0	0	1,757,708	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,237,946				1,237,946	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	134,773				134,773	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	134,773	0	0	0	134,773	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,372,719	0	0	0	1,372,719	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	17,700	18,110	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	17,700	18,110	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2000 REVENUE BONDS	9,717	428	49,898	1
LOSS ON ADVANCE REFUNDING	10,463	428	53,667	2
Total			103,565	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	928,998	1
Changes during year (explain):		
NONE		2
Balance end of year	928,998	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	09/15/2000	10/01/2015	5.02%	2,525,000	1
Total Bonds (Account 221):				2,525,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	206,680	2
Charged electric department expense	0	3
Charged sewer department expense	2,247	4
Other (explain):		
NONE		5
Total Accruals and other credits	208,927	
Taxes paid during year:		
County, state and local taxes	189,359	6
Social Security taxes	18,366	7
PSC Remainder Assessment	1,202	8
Other (explain):		
NONE	0	9
Total payments and other debits	208,927	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2000 REVENUE BOND	33,900	133,115	135,415	31,600	2
Subtotal	33,900	133,115	135,415	31,600	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	33,900	133,115	135,415	31,600	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS-610.12400	58,761	2
Total (Acct. 124):	58,761	
Special Funds (125):		
WATER RESERVE-610.13240	331,980	3
WATER BOND DEPRECIATION-610.13230	25,000	4
WATER DEBT SERVICE-610.13110/13200	92,533	5
Total (Acct. 125):	449,513	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	291,758	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	291,758	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE-MUNICIPALITY-610.14500	8,955	14
ACCOUNTS RECIEVEABLE-SEWER-610.14510	80,699	15
Total (Acct. 145):	89,654	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND--610.24530; DUE TO SEWER-610.24520	6,805	19
Total (Acct. 233):	6,805	
Other Deferred Credits (253):		
Regulatory Liability	917,845	20
NONE	0	21
Total (Acct. 253):	917,845	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,985,592	0	0	0	6,985,592	1
Materials and Supplies	17,905	0	0	0	17,905	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (110.1)	1,673,652	0	0	0	1,673,652	4
Customer Advances for Construction	0				0	5
Regulatory Liability	943,340	0	0	0	943,340	6
NONE	0				0	7
Average Net Rate Base	4,386,505	0	0	0	4,386,505	
Net Operating Income	454,825	0	0	0	454,825	8
Net Operating Income as a percent of						
Average Net Rate Base	10.37%	N/A	N/A	N/A	10.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	968,836	0	0	0	968,836	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	50,991	0	0	0	50,991	3
Other (specify):						
NONE					0	4
Balance End of Year	917,845	0	0	0	917,845	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCOUNTS RECIEVEABLE--SEWER--610.14510----\$80,699-----AMOUNT OWED BY SEWER UTILITY. INCLUDES PRIOR YEAR CARRY OVER.

ACCOUNTS RECIEVEABLE--MUNICIPALITY---610.14500---\$8,955-----AMOUNT DUE FROM THE GENERAL FUND.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,363,582	1,173,107	1
Total Sales of Water	1,363,582	1,173,107	
Other Operating Revenues			
Forfeited Discounts (470)	6,621	6,271	2
Miscellaneous Service Revenues (471)	9,035	28,821	3
Rents from Water Property (472)	30,300	24,300	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,106	5,321	6
Total Other Operating Revenues	51,062	64,713	
Total Operating Revenues	1,414,644	1,237,820	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	24,430	26,217	7
Pumping Expenses (620-625)	147,909	124,984	8
Water Treatment Expenses (630-635)	39,794	58,107	9
Transmission and Distribution Expenses (640-655)	64,445	57,393	10
Customer Accounts Expenses (901-904)	36,902	39,247	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	272,529	325,532	13
Total Operation and Maintenance Expenses	586,009	631,480	
Other Operating Expenses			
Depreciation Expense (403)	162,636	161,705	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	211,174	209,228	16
Total Other Operating Expenses	373,810	370,933	
Total Operating Expenses	959,819	1,002,413	
NET OPERATING INCOME	454,825	235,407	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,838	138,104	432,311	4
Commercial	428	99,696	184,376	5
Industrial	38	277,860	300,128	6
Total Metered Sales to General Customers (461)	3,304	515,660	916,815	
Private Fire Protection Service (462)	55		16,189	7
Public Fire Protection Service (463)	1		288,441	8
Other Sales to Public Authorities (464)	85	99,455	142,137	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,445	615,115	1,363,582	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	288,441	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	288,441	
Forfeited Discounts (470):		
Customer late payment charges	6,621	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	6,621	
Miscellaneous Service Revenues (471):		
RECONNECT FEE/SERVICE	9,035	7
Total Miscellaneous Service Revenues (471)	9,035	
Rents from Water Property (472):		
TOWER RENT-SPRINT/NEXTEL	30,300	8
Total Rents from Water Property (472)	30,300	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,106	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	5,106	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	24,430	26,217	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	24,430	26,217	
PUMPING EXPENSES			
Operation Labor (620)	11,958	10,089	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	129,671	104,098	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	6,280	10,797	9
Total Pumping Expenses	147,909	124,984	
WATER TREATMENT EXPENSES			
Operation Labor (630)	14,955	13,610	10
Chemicals (631)	18,534	13,096	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	6,305	31,401	13
Total Water Treatment Expenses	39,794	58,107	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	1,181	1,553	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,093	2,285	16
Maintenance of Mains (651)	25,626	22,517	17
Maintenance of Services (652)	16,784	19,287	18
Maintenance of Meters (653)	6,160	8,412	19
Maintenance of Hydrants (654)	5,601	3,339	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	64,445	57,393	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	8,617	8,428	22
Accounting and Collecting Labor (902)	23,988	25,187	23
Supplies and Expenses (903)	4,297	5,632	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	36,902	39,247	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	55,111	62,867	27
Office Supplies and Expenses (921)	2,941	2,487	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	20,703	33,334	30
Property Insurance (924)	10,105	11,770	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	93,351	121,732	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	0	0	35
Transportation Expenses (933)	5,751	8,348	36
Maintenance of General Plant (935)	84,567	84,994	37
Total Administrative and General Expenses	272,529	325,532	
Total Operation and Maintenance Expenses	586,009	631,480	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		191,606	189,613	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,247	2,248	2
Net property tax equivalent		189,359	187,365	
Social Security		20,613	20,603	3
PSC Remainder Assessment		1,202	1,260	4
Other (specify):				
NONE		0	0	5
Total tax expense		211,174	209,228	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson	Walworth			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175216	0.187195			3
County tax rate	mills		3.876657	4.284850			4
Local tax rate	mills		5.221811	5.578804			5
School tax rate	mills		8.242866	8.806396			6
Voc. school tax rate	mills		1.183160	1.327221			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		18.699710	20.184466			10
Less: state credit	mills		0.699383	1.071950			11
Net tax rate	mills		18.000327	19.112516			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.221811	5.578804			14
Combined School Tax Rate	mills		9.426026	10.133617			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		14.647837	15.712421			17
Total Tax Rate	mills		18.699710	20.184466			18
Ratio of Local and School Tax to Total	dec.		0.783319	0.778441			19
Total tax net of state credit	mills		18.000327	19.112516			20
Net Local and School Tax Rate	mills		14.099997	14.877971			21
Utility Plant, Jan. 1	\$	12,801,669	2,527,146	10,274,523			22
Materials & Supplies	\$	18,110	0	18,110			23
Subtotal	\$	12,819,779	2,527,146	10,292,633			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	12,819,779	2,527,146	10,292,633			26
Assessment Ratio	dec.		1.070564	1.002122			27
Assessed Value	\$	13,019,945	2,705,472	10,314,474			28
Net Local & School Rate	mills		14.099997	14.877971			29
Tax Equiv. Computed for Current Year	\$	191,606	38,147	153,458			30
Tax Equivalent per 1994 PSC Report	\$	116,511					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	191,606					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,603		4
Structures and Improvements (311)	30,984		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	166,253		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,029		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	217,869	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	58,639		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,697		17
Diesel Pumping Equipment (326)	51,851		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,327		20
Total Pumping Plant	219,514	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	155,594		22
Water Treatment Equipment (332)	273,082		23
Total Water Treatment Plant	428,676	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,603	4
Structures and Improvements (311)			30,984	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			166,253	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,029	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	217,869	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			58,639	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			97,697	17
Diesel Pumping Equipment (326)			51,851	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,327	20
Total Pumping Plant	0	0	219,514	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			155,594	22
Water Treatment Equipment (332)			273,082	23
Total Water Treatment Plant	0	0	428,676	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	898		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	504,482		26
Transmission and Distribution Mains (343)	4,015,317	2,202	27
Fire Mains (344)	0		28
Services (345)	509,297	2,098	29
Meters (346)	301,404	7,814	30
Hydrants (348)	400,017		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,731,415	12,114	
GENERAL PLANT			
Land and Land Rights (389)	2,226		33
Structures and Improvements (390)	92,182		34
Office Furniture and Equipment (391)	19,334		35
Computer Equipment (391.1)	50,493	6,253	36
Transportation Equipment (392)	65,449		37
Stores Equipment (393)	392		38
Tools, Shop and Garage Equipment (394)	21,511		39
Laboratory Equipment (395)	1,371		40
Power Operated Equipment (396)	27,187		41
Communication Equipment (397)	15,082		42
SCADA Equipment (397.1)	79,700		43
Miscellaneous Equipment (398)	5,465		44
Other Tangible Property (399)	0		45
Total General Plant	380,392	6,253	
Total utility plant in service directly assignable	6,977,866	18,367	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,977,866	18,367	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			898	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			504,482	26
Transmission and Distribution Mains (343)			4,017,519	27
Fire Mains (344)			0	28
Services (345)			511,395	29
Meters (346)	415		308,803	30
Hydrants (348)			400,017	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	415	0	5,743,114	
GENERAL PLANT				
Land and Land Rights (389)			2,226	33
Structures and Improvements (390)			92,182	34
Office Furniture and Equipment (391)			19,334	35
Computer Equipment (391.1)	2,500		54,246	36
Transportation Equipment (392)			65,449	37
Stores Equipment (393)			392	38
Tools, Shop and Garage Equipment (394)			21,511	39
Laboratory Equipment (395)			1,371	40
Power Operated Equipment (396)			27,187	41
Communication Equipment (397)			15,082	42
SCADA Equipment (397.1)			79,700	43
Miscellaneous Equipment (398)			5,465	44
Other Tangible Property (399)			0	45
Total General Plant	2,500	0	384,145	
Total utility plant in service directly assignable	2,915	0	6,993,318	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	2,915	0	6,993,318	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	219,029		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	219,029	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	405,058		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	561,355		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	966,413	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	215,280		22
Water Treatment Equipment (332)	814,786		23
Total Water Treatment Plant	1,030,066	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			219,029	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>219,029</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			405,058	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			561,355	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>966,413</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			215,280	22
Water Treatment Equipment (332)			814,786	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>1,030,066</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,981,049	168,205	27
Fire Mains (344)	0		28
Services (345)	341,145	38,950	29
Meters (346)	0		30
Hydrants (348)	286,101	34,800	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,608,295	241,955	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,823,803	241,955	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,823,803	241,955	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,149,254 27
Fire Mains (344)			0 28
Services (345)			380,095 29
Meters (346)			0 30
Hydrants (348)			320,901 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,850,250
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	6,065,758
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	6,065,758

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			54,216	54,216	1
February			48,124	48,124	2
March			63,354	63,354	3
April			63,544	63,544	4
May			49,832	49,832	5
June			77,720	77,720	6
July			79,823	79,823	7
August			77,388	77,388	8
September			67,982	67,982	9
October			59,202	59,202	10
November			34,683	34,683	11
December			50,148	50,148	12
Total annual pumpage	0	0	726,016	726,016	
Less: Water sold				615,115	13
Volume pumped but not sold				110,901	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				38,778	16
Volume related to equipment/system malfunction				41,182	17
Non-utility volume NOT included in water sales				268	18
Total volume not sold but accounted for				80,228	19
Volume pumped but unaccounted for				30,673	20
Percent of water lost				4%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,787	24
Date of maximum: 6/24/2005					25
Cause of maximum:					26
WATERUSED FOR ELECTRIC PRODUCTION BY LSP LIMITED.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				641	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				1,540,960	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery: NONE					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
308 N FREMONT ST	Well #5	657	16	1,440,000	Yes	1
1130 W CARRIAGE DR	Well #6	1,015	19	1,440,000	Yes	2
STARIN PARK	Well #7	850	19	1,440,000	Yes	3
951 COMMERCIAL AVE	Well #8	850	17	1,440,000	Yes	4
INDIAN MOUND PKWY	Well #9	1,000	20	1,440,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	308 N FREMONT ST	308 N FREMONT ST	308 N FREMONT ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	650	650	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	1997	1997	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	WELL #5	WELL #6	14
Location	308 N FREMONT ST	308 N FREMONT ST	1126 W CARRIAGE DR	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LAYNE NW	LAYNE NORTHWEST	18
Year Installed	1997	1992	1961	19
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	1,200	21
Pump Motor or Standby Engine Mfr	US MOTOR	PLUGER	US MOTOR	22
Year Installed	1997	1992	1961	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	100	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7	WELL #8	WELL #9	1
Location	STARIN PARK	951 E COMMERCIAL AVE	797 INDIAN MOUND PKWY	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1966	1977	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,100	1,000	8
Pump Motor or Standby Engine Mfr	B & J	US MOTOR	US MOTOR	9 10
Year Installed	1980	1980	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1889	1984	1889	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	185	170	4	10
				11
Total capacity in gallons (actual)	180,000	500,000	860,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.6320	7.6320	7.6320	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,212	0	0	0	1,212	1
M	D	4.000	27,171	0	0	0	27,171	2
M	D	6.000	82,703	246	0	0	82,949	3
M	D	8.000	53,229	3,176	0	0	56,405	4
M	D	10.000	4,133	0	0	0	4,133	5
M	D	12.000	82,206	771	0	0	82,977	6
M	D	14.000	8,911	0	0	0	8,911	7
M	D	16.000	5,328	0	0	0	5,328	8
Total Within Municipality			264,893	4,193	0	0	269,086	
Total Utility			264,893	4,193	0	0	269,086	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,485	0	0	0	1,485	0	1
M	1.000	746	46	0	0	792	0	2
M	1.500	91	0	0	0	91	0	3
M	2.000	105	3	0	0	108	0	4
M	4.000	61	0	0	0	61	0	5
M	6.000	28	0	0	0	28	0	6
M	8.000	7	0	0	0	7	0	7
P	12.000	3	0	0	0	3	0	8
Total Utility		2,526	49	0	0	2,575	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	3,176	100	53	0	3,223	132	1
1.000	98	0	1	0	97	3	2
1.500	106	4	0	0	110	6	3
2.000	51	0	0	0	51	3	4
3.000	18	0	0	0	18	8	5
4.000	4	0	0	0	4	0	6
8.000	2	0	0	0	2	2	7
Total:	3,455	104	54	0	3,505	154	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,909	222	14	6	0	72	3,223	1
1.000	10	62	6	17	0	2	97	2
1.500	3	65	10	30	0	2	110	3
2.000	0	17	3	28	0	3	51	4
3.000	0	3	4	9	0	2	18	5
4.000	0	0	1	3	0	0	4	6
8.000	0	0	1	0	0	1	2	7
Total:	2,922	369	39	93	0	82	3,505	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	473	12	0	0	485	2
Total Fire Hydrants	473	12	0	0	485	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	485
Number of distribution system valves end of year:	717
Number of distribution valves operated during year:	717

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

RETURN ON NET INVESTMENT ON METERS SHARED WITH THE SEWER UTILITY.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

N/A

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

N/A

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

CHEMICALS(631)---\$18,534---HIGHER DUE TO A 31% INCREASE IN WATER SALES VS 2004. SOLD 144,733 MILLION GALLONS MORE.

MAINTENANCE OF WATER TREATMENT PLANT(635)---\$6,305---LOWER DURE TO 2004 BEING AN UNUSUAL YEAR WHERE \$24,192 WAS SPENT ON WELL #5 REHAB.

MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES(650)---\$9,093---HIGHER DUE TO CLEANING ON EAST WATER TOWER WHICH COST \$7,297.

OUTSIDE SERVICES EMPLOYED(923)---\$20,703---2005 EXPENSES LOWER BECAUSE 2004 EXPENSES INCLUDED THE COST OF OF A RATE STUDY.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

N/A

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

DEVELOPERS PAID THE ENTIRE COST OF THE 4,193 FEET OF MAINS INSTALLED IN 2005.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ADDITIONS ARE PAID FOR BY THE PROPERTY OWNERS/DEVELOPERS ACCORDING TO THE FOLLOWING SCHEDULE: 1"---\$300 PER SERVICE; LARGER THEN 1"---WORK PERFORMED ON A TIME AND MATERIAL BASIS.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

ALL SERVICES WERE IN USE AT YEAR END.

Meters (Page W-19)

General footnotes

N/A

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

N/A

If Tested During Year column total is zero, please explain.

N/A

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

N/A

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

N/A

Explain program for replacing or testing meters 1" or smaller.

SET UP ON A 10 YEAR PROGRAM FOR TESTING 1" METERS. IN 2005, 135 WERE TESTED. THIS IS BELOW OUR ANNUAL RATE. PLAN TO TEST CONSIDERABLY MORE IN 2006 USING 2 EMPLOYEES INSTEAD OF ONE.

If 2-inch or greater meters are reported as residential, please explain.

N/A

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

N/A
